

**PLACER COUNTY AIR POLLUTION CONTROL DISTRICT
FY 2007-08 BUDGET SUMMARY COMPARISON
CONSOLIDATED FUND SUMMARY**

	ACTUAL CONSOLIDATED FY 05-06 JUNE 30, 2006	APPROVED CONSOLIDATED BUDGET FY 06-07	REVISED CONSOLIDATED BUDGET FY 06-07	Projected CONSOLIDATED FUNDS FY06-07 6/30/2007	PROPOSED CONSOLIDATED BUDGET FY 07-08
REVENUE:					
Permit Fees	661,490	707,147	707,147	680,500	680,610
Fines	145,765	30,100	82,061	350,000	30,100
Interest	124,360	120,000	120,000	207,500	200,000
State Subvention	98,048	97,000	97,000	93,000	97,000
Other Government Assistance	71,000	218,101	218,101	238,074	20,000
State Vehicle Surcharge Fee (AB2766 & AB923)	1,886,547	2,001,000	2,001,000	2,136,450	2,081,000
Burn / Land / Other	57,603	61,498	61,498	41,775	39,507
Mitigation Fees	704,742		459,277	626,797	Not a budgeted item until after receipt of mitigation funds.
Per Capita Assessment	149,250	158,254	158,254	158,256	162,248
Miscellaneous	75,170	96,297	96,297	99,417	107,477
Total Revenue:	3,973,975	3,489,397	4,000,955	4,631,769	3,417,942
TOTAL FUND CARRY OVER PREVIOUS FY	1,182,394	1,335,005	1,335,005	1,335,005	1,419,547
TOTAL FUNDS AVAILABLE	5,156,369	4,824,402	5,335,960	5,966,774	4,837,488
EXPENSE:					
Salary & Benefits	1,446,958	1,622,241	1,654,198	1,419,924	1,837,194
Supplies & Services	776,932	1,260,440	1,280,440	993,612	1,022,157
Clean Air Grants	1,581,472	1,386,367	1,845,645		1,200,000
Equipment	16,000	20,000	20,000		75,000
Total Expense:	3,821,362	4,289,048	4,800,283	2,413,536	4,134,351
Ending Fund Balance:	1,335,007	535,677	535,677	3,553,238	703,137
Unencumbered (encumbered) Current			-	(2,133,691)	-
TOTAL FUND BALANCE	1,335,007	535,677	535,677	1,419,547	703,137
Encumbered Funds (Funds already committed)	2,697,409	2,697,409	2,697,409	3,502,908	3,502,908
TOTAL FUND BALANCE	4,032,416	3,233,086	3,233,086	4,922,454	4,206,045

(Note the amounts highlighted in red on the "Approved" and "Revised" FY2006-07 Budgets.) The Approved Budget for FY2006-07 has been revised three times since the original proposal. Once to increase payroll to the actual COLA provided in the PPEO bargaining contract with Placer County in the amount of \$51,961; again to increase the Air Specialist contract by \$20,000 and the third time to record the revenue for the 2006-07 Mitigation fund \$459,277. The revenue increase of \$511,238 was expended in Clean Air Grants and payroll; therefore, the Fund balances remained the same.

*The "Ending Fund Balance" for the proposed FY 2007-08 budget is the consolidated total for the following fund balances:

Unrestricted Fund	241,841
DMV (AB2766 & AB923) Fund	1,470
Mitigation Fund	369,826
Non-Tort Defense Fund	90,000
Ending Fund Balance	703,137

**The "Encumbered Funds" for the proposed FY 2007-08 budget are consolidated from the following:

Unrestricted Fund	25,580
DMV (AB2766 & AB923) Fund	2,703,561
Mitigation Fund	773,767
Encumbered Funds	3,502,908

Most of the encumbered funds (99.3%) are Clean Air Grants that have been awarded to Placer County recipients over the last three fiscal years. The funds have not been dispersed because the contracted clean air projects have not been completed.